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Utilization Review System. This is the essence of the bill; it was brought to me by Health and Human Services. I believe it serves a very useful purpose. As I said, it's basically an accounting procedure, but over time it should be helpful to that program financially also and will make it a cash program instead of a General Fund. The only restriction, what will increase in the cash fund will be a loss in the General Fund, but in the long run it's revenue neutral.

SENATOR DW. PEDERSEN: Thank you, Senator Wehrbein. Senator Beutler.

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, I wanted to...to be sure I understood how this particular program works because I'm concerned about separating fiscal years and having the history of each fiscal year correctly reflected. And I'm afraid what this bill is doing, and Senator Wehrbein, I would invite you to correct me if I'm misstating anything, I fear what this bill is doing is kind of blending together two different fiscal years and making it difficult to identify what has happened in any particular fiscal year. As I understand this, Senator Wehrbein, let's say there were refunds that were pertaining to the last fiscal year. And if those refunds had come in during that fiscal year they would have been placed back into the fund from which they came. If they come in after the fiscal year, as I understand it, they would, and in an accounting sense, go back into that same fund, but they would then be lapsed if they weren't used, assuming it came in after the fiscal year they would lapse. Then that money would show up this fiscal year as additional General Fund revenue. If you do not follow that process, then the actual expenditures for the prior year, as I understand it, are not correctly reflected, that is the refund is never technically applied to that prior fiscal year and therefore the expenditures for that prior fiscal year will, when looked at afterwards, appear to be inflated because the refund has not been accounted for in that fiscal year. In this fiscal year then, if you're simply using this refund as a reduction in expenditures for this fiscal year, then the money we spend for this fiscal year will show as lower than what we would normally show, because we're not showing the revenues and we're not showing General Fund expenditures based